

Maine Revised Statutes
Title 36: TAXATION
Chapter 211: GENERAL PROVISIONS

§1760-D. EXEMPTIONS OF CERTAIN PRODUCTS; INFORMATION POSTED ON PUBLICLY ACCESSIBLE WEBSITE

1. List of products. The assessor shall post on the bureau's publicly accessible website, and update quarterly, a list of products used in commercial agricultural or silvicultural crop production or in animal agricultural production with respect to which the assessor has made a written determination on the applicability of a sales tax exemption under section 1760, subsection 7-B or 7-C and of items of depreciable machinery and equipment that the assessor has determined may be eligible for a refund of sales tax under section 2013. In the case of products exempt from tax under section 1760, subsection 7-B or 7-C, the list must include the name of the product and any other information necessary to identify the product at the point of sale.

When the assessor receives a request in writing for a determination as to whether or not a product used in commercial agricultural or silvicultural crop production or in animal agricultural production is exempt from sales tax under section 1760, subsection 7-B or 7-C, the assessor shall respond in writing.

[2011, c. 285, §6 (AMD); 2011, c. 285, §15 (AFF) .]

2. Information on procedures for appeals and refunds. The assessor shall provide information on the bureau's publicly accessible website regarding the procedures for:

A. Requesting a refund of sales tax paid on an exempt product; [2011, c. 285, §6 (NEW); 2011, c. 285, §15 (AFF).]

B. Appealing an assessment of tax liability; and [2011, c. 285, §6 (NEW); 2011, c. 285, §15 (AFF).]

C. Appealing the denial of an exemption certificate or refund request under section 2013. [2011, c. 285, §6 (NEW); 2011, c. 285, §15 (AFF).]

[2011, c. 285, §6 (AMD); 2011, c. 285, §15 (AFF) .]

SECTION HISTORY

2009, c. 632, §2 (NEW). 2011, c. 285, §6 (AMD). 2011, c. 285, §15 (AFF) .

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